

UNITED STATES OF AMERICA, ) Case No. 5:17-cv-02547-JMC  
)  
Plaintiff, )  
)  
v. )  
)  
)  
PAUL D. BIRCHEAT, JR., and )  
DAVID W. PENDARVIS, III, )  
)  
Defendants. )  
\_\_\_\_\_ )

This cause comes before the Court upon the Joint Motion by the Plaintiff, the United States of America, and Defendant Paul D. Bircheat, Jr., for entry of judgment as to Mr. Bircheat by consent, ECF No. 40. Having considered the Joint Motion and the record in this case, the Court GRANTS the Joint Motion and finds the Defendant Paul D. Bircheat, Jr., liable to the United States of America for the balance owed on the Trust Fund Recovery Penalties assessed against him pursuant to 26 U.S.C. § 6672, for the quarterly tax periods ending on December 31, 2005, March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, March 31, 2007, June 30, 2007, September 30, 2007, December 31, 2007, March 31, 2008, June 30, 2008, and December 31, 2008. Accordingly, the Court enters FINAL JUDGMENT in favor of the United States and against Paul D. Bircheat, Jr., on Count I of the Complaint, ECF No. 1, in the amount of \$603,284.20 as of August 27, 2018, plus interest accruing thereafter as a matter of law. The parties shall each bear their own costs and fees.

IT IS SO ORDERED.

s/J. Michelle Childs  
J. Michelle Childs  
United States District Judge

October 4, 2018  
Columbia, South Carolina